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UNITED STATES PROVISIONAL CUSTOMS TARIFF AND REGULATIONS

IN THE

PHILIPPINE ISLANDS.

OFFICE OF THE U. S. MILITARY GOVERNOR
IN THE PHILIPPINE ISLANDS.

MANILA, P. I.
1898.

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OFFICE OF THE MILITARY GOVERNOR IN THE PHILIPPINE ISLANDS.

Manila, P. I., October 26, 1898.

GENERAL ORDERS,
No. 10.

Referring to General Orders of the 29th ultimo from this office, wherein is recited the necessity of a careful revision of the "Custom Tariff and Regulations" prescribed by the United States Government for such portion of the Philippine Islands as may be under United States control, in order to satisfy United States Government interests and prevailing business conditions; and proclaiming, for such reasons, the postponement of the practical application of those tariff regulations until November 10th next; it is hereby ordered that the same, amended and revised, and as now fully contained in the following printed schedule, be put in force from and after the date proclaimed, viz: November 10, 1898.

Upon the occupation of any ports or places in the Philippine Islands by the forces of the United States the foregoing order will be proclaimed and enforced.

BY COMMAND OF MAJOR-GENERAL OTIS:

THOMAS H. BARRY,
Assistant Adjutant-General.

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REGULATIONS FOR THE GUIDANCE OF OFFICERS CONCERNED IN THE COLLECTION OF DUTIES ON IMPORTS AND EXPORTS, TAXES AND OTHER CHARGES AND EXACTIONS TO BE LEVIED AND COLLECTED AS A MILITARY CONTRIBUTION AT PORTS AND PLACES IN THE POSSESSION OF OR UNDER THE CONTROL OF THE FORCES OF THE UNITED STATES, IN THE PHILIPPINE ISLANDS.

ENTRANCE AND CLEARANCE OF VESSELS.

1. Every vessel shall, on arrival, be placed under military guard until duly discharged. Passengers with no dutiable property in their possession may be permitted to land without detention.

If, upon the unlading of any cargo, there shall be found goods, wares or merchandise not duly declared on the manifest, such articles in excess shall be required to pay additional duties of 25 per cent on the regular duties. Should any packages or articles named on the manifest be missing on the arrival of the vessel, the latter shall pay a penalty of 1 peso per ton measurement, unless such deficiency shall be satisfactorily explained or accounted for.

2. Within twenty-four hours after the arrival of any vessel the master must, under a penalty for failure of 1 peso per ton registry measurement, produce to the proper officer a manifest of her cargo, with the marks, numbers and description of the packages and the names of the respective consignees, which manifests, if the vessel be from a port in the United States, shall be certified by the collector of the port of sailing. If the vessel be from any other than a United States port, her manifest must be certified by the United States consul or commercial agent at such port; if there be no United States consul or commercial agent at such port, then by the consul of any nation at peace with the United States; and the register of the vessel shall, upon her arrival in the Philippines, be deposited with the consul of the nation to which she may belong, if any there be, otherwise with the commandant at the port, until the master shall have paid such tonnage taxes and other port charges as may be due under these regulations.

3. No vessel shall be allowed to clear for another port until all her cargo has been landed or accounted for. All goods not duly entered within ten days after their arrival in port shall be landed and stored, the expense thereof to be charged against the goods.

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4. Prior to the departure of any vessel from any of the ports herein designated, the master shall deposit with the proper officer a manifest, in duplicate, of the outward cargo of such vessel, specifying marks and numbers of packages, a description of their contents, with names shippers and consignees, with a statement of the value of each separate lot; also names of passengers and their destination. A clearance will then be granted to the vessel. No prohibited or contraband goods shall be exported.

LIGHT DUES.

5. At all ports or places in the Philippines which may be in possession or under administrative control of the land or naval forces of the United States there shall be levied the following navigation and port charge:

	Per net ton.
On each entry of a vessel from a port or place, except from another port or place in the Philippines	$0.10

6. The following shall be exempt from light dues:

A vessel belonging to or employed in the service of the Government of the United States; or a vessel of a neutral foreign government not engaged in trade; or a vessel in distress; or a yacht belonging to an organized yacht club of the United States or of a neutral foreign nation.

7. The tonnage of a vessel shall be the net or register tonnage expressed in her national certificate of registry.

ENTRY OF MERCHANDISE.

8. The consignee named in the bill of lading, or the person to whom such consignee shall, by indorsement, have assigned the bill of lading, shall present to the officer duly designated for that purpose his declaration in triplicate, an invoice describing the goods, showing their character, quantity, the name of the importer and of the vessel of importation, the place whence the goods were imported, the date of their arrival at the port of destination, the marks and numbers of the packages, the nature and quantity of their contents and their value. The declaration shall be signed by the importer, who must certify to the truth of all the statements contained therein.

9. After the packages and contents have been duly compared with the declaration, and found to agree therewith, the duty due thereon will be computed on the face of the entry, and, after the payment of the proper duties and charges, an order for the delivery of the packages and contents will be issued by the proper officer.

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10. Any objections to the assessment of duty must be filed by the importer before the payment by him of the same, and no refund of duty will be made thereafter.

11. Goods found to be fraudulently invoiced, either as to character or quantity, and all goods attempted to be introduced without permit, shall be confiscated.

12. No delivery of imported merchandise shall be made to the importer unless he shall have duly paid the duties assessed thereon.

13. Any goods, wares or merchandise not duly entered for payment of duty within ninety days after importation shall be sold at auction by order of the commandant after five days' public notice conspicuously posted at the port. The proceeds of such sale will be kept for ten days, subject to the demand of the importer after deduction of the proper duties on the goods and all expenses of storage and sale. All merchandise remaining in the "godowns" of the custom house longer than fifteen days shall be charged with storage at the rate of 5 pesos per ton per month by measurement or dead weight, as shown by bill of lading.

14. All seized and confiscated merchandise will be sold in like manner, and the proceeds, after deduction of expenses, will be turned over to the officer duly designated for that purpose.

15. Merchandise originally destined for some port or place in the Philippines, not in the possession of the United States forces, may be entered at one of the designated ports. Vessels may likewise enter, although originally cleared for a port in the Philippines not in possession of the United States.

WHARF CHARGES.

16. Goods of all kinds exported through ports of the Philippines declared open by the United States shall pay one peso per 1,000 kilograms gross, as a charge for wharfage, whatever be the port of destination or nationality of the exporting vessel.

17. Goods of all kinds imported into ports of the Philippines, declared open by the United States and destined for trans-shipment to other ports of the Philippines declared open by the United States, shall pay a charge for wharfage of one-half of one peso per 1,000 kilograms gross at the port of trans-shipment.

18. Merchandise imported, exported, or shipped in transit for the use of the Government of the United States, including coal, shall be exempt from wharf charges.

HARBOR AND COMMERCIAL IMPROVEMENT CHARGES.

19. In addition to custom duties and other exactions there shall be levied a charge of 8 per centum, on the value, as per schedule,

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of all merchandise, free or dutiable, imported into the Philippines, and 10 per cent additional on the amount of the import duty; but merchandise imported or exported for the use of the Government of the United States including coal shall be exempt from this charge.

20. The officer duly designated for that purpose shall receive all customs duties, fees, and charges, and shall without delay pay the same over to such officer as shall be designated by the commanding general. Records shall be kept and accounts rendered of all money transactions and receipts in duplicate shall be taken by the officer paying over such moneys, one copy to be retained by him as his official voucher and the other transmitted by mail with his accounts to the War Department, Washington, D. C.

21. Such public buildings as may be suitable for the purpose shall be used and occupied for the transaction of business and for the storage of imports.

22. All supplies and materials for the use of the Army and Navy of the United States shall, under suitable restrictions to be prescribed by the commanding general, be admitted without payment of duty.

RATES OF DUTY ON IMPORTS.

CLASS 1.—STONES, EARTHS, MINERALS, GLASS AND GLASSWARE, AND CERAMIC PRODUCTS.

GROUP 1.—*Stones and earthen productions employed in building, arts and industry.*

		Pesos.
23.	Marble, jasper and alabaster, in the rough or in dressed pieces, squared and prepared for taking the form.... 100 kilos.....	0.08
24.	Marble, jasper, and alabaster, cut into squares, slabs, or steps of any dimension, polished or not...100 kilos..	.75
25.	Marble, jasper, and alabaster, worked up and chiseled into any object, polished or not, other than ornamental or articles of luxury.....100 kilos..	1.60
26.	Other stones employed in building, arts and industry; also cement.....100 kilos..	.50

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GROUP 2.—*Coal.*

		Pesos.
27.	Coal and coke (*a*) ..... ton of 1,000 kilos..	.50

GROUP 3.—*Schists, bitumen, and their derivations.*

28.	Tar, pitch, asphalt, bitumen, and schists; also unrefined creosote (*b*) ..... 100 kilos..	.09
29.	Naptha, vaseline, crude petroleum, natural and crude oils derived from schist (*b*) ..... 100 kilos..	4.
30.	Benzine, gasoline, petroleum, and other mineral oils, refined (*b*) ..... 100 kilos..	4.50

GROUP 4.—*Ores.*

31.	Ores ..... ton of 1,000 kilos..	0.25

GROUP 5.—*Glass and glassware.*

32.	Common or ordinary hollow glassware (*c*) ... 100 kilos..	1.60
33.	Crystal, and glass imitating it, also gilt or silvered in the interior (*d*) ..... 100 kilos..	6.
34.	Glass and crystal, in plates and sheets ..... 100 kilos..	3.
35.	Glass and crystal, silvered, and glasses for spectacles and watches ..... kilo..	.05

(a) Coal and coke shall be cleared in conformity to the weight indicated in the certificate issued to the master of the vessel by the consul at the port of shipment, proving the quantity received on board according to the charter party and the bills of lading, which documents the said consul shall demand to see for the purpose. In case of doubt the customs may verify the quantity.

(b) Crude oils derived from schist shall be understood to be those derived from the first distillation, distinguishable by their yellowish color and density of from 0.900° to 0.920°, or from 66 to 57½ of the centesimal areometer, equal to from 24.69° to 21.48° Cartier.

Petroleums having the following properties are considered as crude natural petroleums:

First. Those which, when distilled gradually and continuously in a glass apparatus at a temperature of 300° Centigrade, leave a residium exceeding 20 per cent of their primitive weight.

Second. When this residue in its turn leaves 1 per cent at least of coke in proportion to the total weight of petroleum assayed.

Third. When, according to E. Granier's apparatus, they are found to be inflammable at a temperature lower than 16° Centigrade.

All petroleums and other mineral oils not possessing the above characteristics shall be considered as refined.

(c) Are included in this number bottles, demijohns and flasks for oil, wine, drugs, perfumery and chemicals, provided they be not cut; and unpolished glass of more than 12 millimeters in thickness for roofs and pavements.

(d) Are also included in this number bottles, tumblers, glasses and other objects for table service, ornament and lighting, whether of crystal or white or colored glass, as well as beads.

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		Pesos.
	GROUP 6.—*Pottery, earthenware and porcelain.*	
36.	Clay, in bricks, squares and tiles, for building purposes, furnaces, etc. *(a)*.....100 kilos..	.02
37.	Clay, in large and small paving tiles; tiles of colored faience, varnished tiles and piping *(b)*...100 kilos..	.40
38.	Faience and wares of fine clay *(c)*.....do....	6.
39.	Porcelain.....do....	10.
	CLASS II.—METALS, AND ALL MANUFACTURES IN WHICH A METAL ENTERS AS A PRINCIPAL ELEMENT.	
	GROUP 1.—*Gold, silver and platinum.*	
40.	Gold and silver in jewelry or plate, *(d)* even set with pearls or precious stones *(d)*.....hectog..	5.
41.	Gold, silver or platinum worked into other objects *(e, f)* hectog.....	.50
	GROUP 2.—*Iron and steel.* (*g*)	
42.	Cast iron, in pigs, and old iron.....100 kilos..	0.50
43.	Cast iron, in tubes of all kinds.....do.....	.95
44.	Cast iron, in common manufactures.....do.....	1.50
45.	Cast iron, in fine manufactures; i. e., those polished, enameled with a coating of porcelain, or with ornaments of other metals.....100 kilos....	3.50
46.	Wrought iron and steel rails.....do.....	1.60
47.	Wrought iron and steel in sheets of a thickness of 6 millimeters or more, and bolts.....100 kilos..	1.80

(a) Only rough bricks, squares and tiles of baked earth or clay employed in the construction of walls, furnaces, etc., are to be included in this number.

(b) No. 37 includes tiles for pavements and small tiles for mosaic work, and also the articles for building contained in No. 36, when glazed, painted, enameled and made of washed or sifted earths.

(c) The articles of fine clay included in this number are dinner services, kitchen earthenware, flower vases, ornaments and the like.

(d) In the classification of jewelry or ornaments will be included all small articles of luxury valuable on account of workmanship, whatever their denomination, and generally intended for the ornament of persons of both sexes.

(e) Utensils for domestic use, articles for church use and generally all large objects used for the ornamentation of houses are included in this number.

(f) In clearing finished articles, including jewelry and articles of gold, silver or platinum filled with mastic, a reasonable tare allowance shall be made for such mastic.

(g) Articles of malleable cast iron shall pay the duties stipulated for manufactures and articles of wrought iron.

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		Pesos.
48 A.	Wrought iron and steel in bars of any form, in sheets up to 6 millimeters in thickness; axles, tires, and springs for carriages; and hoop iron . . . 100 kilos . .	2.60
B.	Wrought iron in rough bars (tochos) *(a)* . . . . . do	2.60
49.	Wrought iron and steel, in large pieces, made of bar iron, or of bar, or sheet iron secured together by means of rivets, destined for buildings, bridges, etc., 100 kilos	3.20
50.	Iron wire *(b)* . . . . . do	1.60
51.	Iron nails and screws, even with brass heads . . . . do	4
52.	Wrought-iron pipes . . . . . do	2.60
53.	Wire gauze, not further manufactured . . . . . do	6
54.	Wares of wrought iron, not elsewhere mentioned, including those enameled with porcelain and those combined with other metals; also pipes covered with sheet brass . . . . . 100 kilos . .	8
55.	Unutilizable articles of iron . . . . . do	1
56.	Tin plate . . . . . do	5
57.	Tin-plate manufactures . . . . . do	8
58.	Needles, pens, parts of clockwork, and other similar articles of iron or steel . . . . . kilo . .	1.65
59.	Knives, carvers, razors, and penknives . . . . . do . . .	.40
60.	Scissors of all kinds . . . . . do . . .	.40
61.	Side arms and detached pieces for the same . . . . . do . . .	.40
62.	Firearms, barrels, and detached pieces for the same *(c)* . . . . . kilo . .	1

GROUP 3.—*Copper and its alloys.*

63.	Copper of first fusion, and old copper . . . . . 100 kilos . .	2
64.	Copper and brass in bars and ingots, and old brass . . . . . 100 kilos . .	2.50
65.	Copper and brass in sheets and nails, and copper wire . . . . . 100 kilos . .	10

(a) By "iron in rough bars" (tochos) shall be understood rough wrought iron in a mass or prism, and round iron or iron in any other form containing dross. Wrought iron containing dross has an unequal and rough surface. Wrought iron in a mass or prism, free from dross, will be subject to duty as iron in bars. In case of doubt, this iron shall be submitted for examination to the inspector of mines, who will determine its classification.

(b) Only round iron, the thickness of which does not exceed No. 1, English gauge, i. e., 8 millimeters in diameter, shall be considered as wire.

(c) In order that pieces of firearms may pay according to this number, they must be shaped and bear file marks on the outer surface.

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		Pesos.
66.	Copper and brass in tubes and large pieces not finished, such as bottoms of boilers, etc.....100 kilos..	10
67.	Brass wire .....do.....	10
68.	Copper, brass, or bronze gauze, not worked....do.....	15
69.	Bronze, unworked.....do....	2
70.	Copper, bronze or brass, worked, and all alloys of common metal in which copper enters, in hardware, even varnished.....kilo..	0.25
71.	Said metals and alloys, in gilt, silvered or nickled articles.....kilo..	.35
	GROUP 4.—*Other metals.*	
72.	Tin in ingots.....100 kilos..	2.50
73.	Zinc in bars, lumps or pigs .....do....	1.20
74,	Zinc in sheets, nails and wire.....100 kilos..	5
75.	Zinc in manufactured articles, even varnished...kilo..	.25
76.	All other metals and alloys not mentioned, in sheets, lumps, nails, tubes, etc .....100 kilos..	10
77.	The same metals, manufactured, varnished or not.kilo.	.20
78.	The same metals. and zinc in gilt, silvered or nickled wares .....kilo..	.30
	CLASS III.—SUBSTANCES EMPLOYED IN PHARMACY, PERFUMERY AND CHEMICAL INDUSTRIES.	
	GROUP 1.—*Simple drugs.*	
79.	Cocoanut and palm oil, and other heavy oils .100 kilos.	.20
80.	Other vegetable oils, except olive oil .....do....	4.60
81.	Dyewoods and tannery bark.....do....	.02
82.	Madder or rubian.....100 kilos..	4
83.	Rape, flax and other oleaginous seeds, including copra or cocoanut.....100 kilos..	.04
84.	Other vegetable products, not specially mentioned.do..	2
85.	Animal products employed in medicine.....do..	.60
	GROUP 2.—*Colors, dyes and varnishes.*	
86.	Ochres and natural earths, for painting... 100 kilos..	.02
87.	Indigo and cochineal .....do....	2
88.	Dyeing extracts .....do....	.60
89.	Garancine, pure or mixed with madder.....kilo..	.15
90.	Varnishes .....100 kilos..	4.80
91.	Colors, in powder or in lumps (*a*).....do....	1.50

(a) The colors included in this number are those composed of a metallic base, which for use are mixed with oil or turpentine and are generally insoluble in water, alcohol or ether. They are rarely crystalized and are almost always in powder and lumps, such as white lead, chrome yellow, vermillion, Prussian and Thenardt blue, English green and parrot green ("papagayo").

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			Pesos.
92.	Colors, prepared, and inks	100 kilos..	5
93.	Colors derived from coal, and other artificial colors (*a*)	kilo..	.15

GROUP 3.—*Chemical and pharmaceutical products.*

94.	Muriatic and chlorhydric acid	100 kilos..	.20
95.	Nitric acid	do....	.80
96.	Sulphuric acid	do....	.30
97.	Alkaloids and their salts	kilo..	6
98.	Alum	100 kilos..	.30
99.	Sulphur	do....	.05
100.	Barillas, natural and artificial (*b*)	do....	.20
101.	Alkaline carbonates, alkalis, caustic and ammoniacal salts, except sulphate	100 kilos..	.20
102.	Chloride of lime	do....	.30
103.	Chloride of potassium, sulphate of soda; chloride, carbonate and sulphate of magnesia	100 kilos..	.10
104.	Chloride of sodium (common salt)	100 kilos..	.65
105.	Glues and albumen	do....	2.40
106.	Phosphorus	kilo..	.07
107.	Nitrate of potash (saltpeter)	100 kilos..	.30
108.	Nitrate of soda and sulphate of ammoniac	do....	.05
109.	Oxides of lead	do....	.40
110.	Sulphate and pyrolignite of iron	do....	.30
111.	Pills, capsules, jujubes, and the like (*c*)	kilo..	1.
112.	Pharmaceutical products not specified (*c*)	do...	.80
113.	Chemical products not specified	do...	.20

(a) The colors classed in this number are those known as artificial or organic products, in which mineral substances rarely enter. They are generally crystalized, and are soluble in water, alcohol or ether. They are employed in dyeing and printing, with or without mordant, rather than in painting, such as picric acid, green aldeide, English violet, rosaline and its salts, naphthaline colors, artificial alizarine, etc.

(b) By barillas, natural and artificial, are understood carbonates of soda, impure, containing carbon.

(c) The products or substances included in Nos. 111 and 112 shall be examined by the pharmaceutical inspectors, who, in conjunction with the customs, will make a declaration as follows: "The goods cleared are those expressed in the declaration and are (or are not) admitted to importation by virtue of their formulas having been published (here state where), or their composition having been discovered by analysis made by ————."

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			Pesos.
	GROUP 4.—*Various.*		
114.	Starch	kilo..	0.02
115.	Feculæ for industrial uses, and dextrine	100 kilos..	.20
116.	Common soap	do....	3.75
117.	Paraffine, stearine, wax and spermaceti, in lumps	do....	3.30
118.	Paraffine, stearine, wax and spermaceti, manufactured, and wooden matches	100 kilos.	10.
119	Perfumery and essences	kilo..	.40
120.	Gunpowder, explosive compounds, and fuses for mines	kilo..	.10
121.	Tobacco, manufactured	do...	2.40
122.	Tobacco, not manufactured	do...	.20
	CLASS IV.—COTTON AND ITS MANUFACTURES.		
	GROUP 1.—*Raw cotton.*		
123.	Raw cotton, with or without seed	100 kilos..	*.24
	GROUP 2.—*Cotton yarns.*		
124.	Cotton, spun, and yarn twisted in one or two threads, unbleached, bleached, or dyed, up to No. 35, inclusive (*a*)	kilo....	*.25
125.	The same from No. 36 upward (*a*)	do....	*.35
126	The same twisted with three or more threads, unbleached, bleached or dyed	kilo....	.50
	GROUP 3.—*Tissues.*		
	Close-woven tissues, plain, unbleached, bleached, or dyed, in the piece or in handkerchiefs, having:		
127.	A. Up to 25 threads, inclusive	kilo..	*0.20
	B. Up to 35 threads, inclusive	do...	*.32
128.	36 threads and above	do...	*.44
	Tissues, printed, twilled, and figured in the loom, having:		
129.	A. Up to 25 threads, inclusive	kilo..	.25

*Add surtax of 20 per cent on duty.

(a) To ascertain the number, according to the English system (the system adopted in this tariff), to which a cotton yarn corresponds, any number of meters of yarn may be taken, and this number is to be multiplied by the invariable factor 59 (this being the number of centigrammes a meter of cotton yarn of a single thread No. 1 weighs). The product of the above multiplication is to be divided by the number of centigrammes that the length of yarn tested may weigh. The quotient multiplied by the number of threads will then give the corresponding English number, to which 7 or 10 per cent is to be added, according as the cotton of more than one thread be only spun or spun and dyed.

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			Pesos.
	B. Up to 35 threads, inclusive (*a*)	kilo	.40
130.	36 threads and above	do	*.55
	Tissues transparent, such as muslins, cambrics, lawns, organdies, and gauzes, of all kinds, having:		
131.	A. Up to 30 threads, inclusive	kilo	*.44
	B. 31 threads and above	do	*.64
132.	Quiltings and piqués	do	.50
133.	Velveteens, corduroys, and other thick tissues for wearing apparel	kilo	.52
134.	Tulles	do	1.
135.	Lace, except crochet (*b*)	do	*1.25
136.	Crochet lace, made by hand or in the loom	do	.70
137.	Hosiery piece goods, jerseys and drawers	do	.50
138.	Hosiery in stockings, socks, gloves, and other articles	kilo	.60

CLASS V.—HEMP, FLAX, ALOE, JUTE, AND OTHER VEGETABLE FIBERS AND THEIR MANUFACTURES.

GROUP 1.—*Raw.*

139.	Hemp, raw or hackled	100 kilos	.40
140.	Flax, raw or hackled	do	.40
141.	Jute, aloe, and other vegetable fibers	do	.04

GROUP 2.—*Yarns.*

142.	Yarn of hemp, linen, or jute	kilo	.22
143.	Yarn of aloe, and other vegetable fibers (*c*)	100 kilos	1.56
144.	Threads, twisted, of two or more ends, and fishing nets	kilo	.30
145.	Cordage (*d*) for vessels	100 kilos	4.16

*Add surtax of 20 per cent on duty.

(a) The number of threads is to be ascertained by count of the threads contained in a square of 6 millimeters, counting the weft and the warp. The instrument called "thread counter" is to be employed for this purpose.

(b) Lace of a maximum width of 10 centimeters shall be dutiable according to this number; that wider shall be included in No. 134 as tulles.

(c) As yarn of jute is considered twisted thread of one end the thickness of which is equal to or less than the English No. 1, that exceeding this number is considered as cordage. To ascertain this number any number of meters of yarn may be taken, and this number is to be multiplied by the factor 165 (1 meter of yarn of jute, No. 1, weighs 165 centigrams), and divided by the number of centigrams that the length of the yarn tested may weigh. The quotient will then give the corresponding English number.

(d) By the cordage paying under this heading shall be understood hemp, flax, or jute yarn, twisted in two or more strands, 10 meters of which weigh more than 5 grams.

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		Pesos.
	GROUP 3.—*Tissues.* (*a*)	
146.	Plain tissues of hemp and flax, with or without mixture of cotton, up to 10 threads, inclusive.....kilo..	*.20
147.	Plain tissues of hemp and flax, from 11 to 24 threads, inclusive.....kilo..	*0.44
148.	Plain tissues of hemp and flax, of 25 threads and above.....kilo..	*.60
149.	Plain tissues of hemp and flax, twilled or diapered..do..	.40
150.	Lace, net, and crochet work.....do..	4.80
151.	Knitted tissues.....do..	1.20
152.	Plain tissues of jute, aloe, or other vegetable fibres, with or without mixture of cotton.....kilo..	.15
153.	Twilled or diapered tissues of the same materials, with or without mixture of cotton.....kilo..	.50
	CLASS VI.—WOOLS, BRISTLES, HAIR, HORSEHAIR, AND THEIR MANUFACTURES.	
	GROUP 1.—*Raw.*	
154.	Bristles, horsehair, and other hair, including hair of the camel, vicuña, and of the Angora and cashmere goat; wool, unwashed (*b*), washed, combed or carded (*c*), and waste wool, carded (*d*).....100 kilos..	2.
	GROUP 2.—*Yarns.*	
155.	Woolen and worsted yarns, spun and twisted, unbleached or in the grease (*e*).....kilo..	.35
156.	Woolen and worsted yarns, washed or bleached..do...	.60
157.	Woolen and worsted yarns, dyed.....do...	*.70
	GROUP 3.—*Tissues.*	
158.	Woolen carpets, pure or mixed with other materials .....kilo..	*.50

*Add surtax of 20 per cent on duty.

(a) In linen tissues paying according to the number of threads, the threads (both warp and woof) contained in a space of 6 millimeters will be counted.

(b) Wool will be considered as unwashed when after having been washed with sulphuret of carbon it is found to lose more than 10 per cent of its weight.

(c) Wool the threads of which exceed 10 centimeters in length is considered as long wool.

(d) The waste from carding included in this number is that obtained from the picking and unraveling of old rags, and is almost always dyed and common. Waste resulting from the spinning of long wool shall also be classed herein.

(e) Worsted yarn will be considered unbleached or in the grease if when washed with sulphuret of carbon it loses more than 10 per cent of its weight.

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		Pesos.
159.	Felts of pure wool, or mixed with other materials..kilo..	.20
160.	Blankets of wool, pure, or mixed with other materials (*a*).....kilo..	.40
161.	Hosiery, whether mixed or not with cotton or other vegetable fibres.....kilo..	.48
162.	Cloths and all other similar tissues of wool, waste wool, hair, or a mixture of these materials.....kilo..	.80
163.	The same tissues, when the warp is wholly of cotton or other vegetable fibres, also astrakhans and plushes of the same materials.....kilo..	.60
164.	All other tissues of pure wool, waste wool, hair, or a mixture of these materials.....kilo..	1.
165.	The same tissues when the warp is wholly of cotton or other vegetable fibers.....kilo..	.80
166.	Tissues of bristles or hair, with or without mixture of cotton or other vegetable fibres.....kilo..	.70

CLASS VII—SILK AND ITS MANUFACTURES.

GROUP 1.—*Yarn.*

167.	Silk, raw, and spun, twisted or not; floss silk, combed or carded, (*b*) spun, twisted or not (*b*).....kilo..	*2.50

GROUP 2.—*Tissues.*

168.	Tissues, plain or twilled.....kilo..	*4.
169.	Velvets and plushes.....do...	4.80
170.	Tissues of floss or waste silk, of raw silk and of waste silk mixed with silk (*c*).....kilo..	3.
171.	Tulles and lace, of silk or waste silk.....do...	8.
172.	Knitted tissues of silk or waste silk.....do..	4.40
173.	Velvets and plushes of silk or waste silk, with the warp or weft wholly of cotton or other vegetable fibers.....kilo..	3.60
174.	Other tissues of silk or waste silk, with the warp or weft wholly of cotton or other vegetable fibers. kilo..	2.30
175.	Tissues of silk or waste silk, with the warp or weft wholly of wool or hair.....kilo..	2.50

*Add surtax of 20 per cent on duty.

(a) Plaids and the like are not included in this number, They shall pay duty according to the component tissue.

(b) All silk waste the fibers of which do not exceed 20 centimeters in length is considered silk.

(c) All silk waste, the fibers of which do not exceed 20 centimeters in length, is considered silk.

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			Pesos.
	CLASS VIII.—PAPER AND ITS APPLICATIONS.		
	GROUP 1.—*Printing and writing paper.*		
176.	Paper, endless, unsized and half-sized for printing	kilo..	.06
	Paper, endless, for writing, lithographing or engraving	kilo..	*.08
	Paper, cut, hand-made and ruled paper	do...	.12
	GROUP 2.—*Paper, printed, engraved or photographed.*		
177.	Books, bound or unbound, and other printed matter in Spanish (*a*)	kilo..	.10
	Books, bound, in foreign languages (*a*)	do...	.05
	Engravings, maps and drawings	do...	.25
	GROUP 3.—*Wall paper.*		
178.	Wall paper, with gold, silver, wool or glass	kilo..	.40
	Wall paper, of other kinds	do...	.10
	GROUP 4.—*Pasteboard and various papers.*		
179.	Straw paper, common packing paper and sand or glass paper	kilo..	*.04
	Other paper not specially mentioned	do...	.08
	Cardboard in sheets, in boxes lined with ordinary paper, (*b*) and unfinished articles of pasteboard or "carton-pierre"	kilo..	.04
	The same articles finished, and pasteboard boxes with ornaments, or lined with fine paper or other materials	kilo..	.30
	CLASS IX.—WOOD AND OTHER VEGETABLE MATERIALS EMPLOYED IN MANUFACTURES, AND ARTICLES MANUFACTURED THEREWITH.		
	GROUP 1.—*Wood.*		
180.	Staves	thousand..	.40
181.	Ordinary wood, in boards, even cut, planed and dovetailed for boxes or floorings; planks, beams, rafters, masts and timber for shipbuilding	cubic meter..	.55

*Add surtax of 20 per cent on duty.

(a) Bookbindings shall be dutiable according to the component material. When the books are stitched or bound in boards, they shall pay duty as printed matter, on gross weight. Newspapers printed abroad require no permit for their introduction into the Philippine Islands.

(b) Boxes of pasteboard, lined with more or less common paper, which serve for packing handkerchiefs, shirt fronts, buttons, stuffs, etc., shall be dutiable according to this number. Paper pulp in imperforated sheets or those which are not perforated at the expense of the importer at the time of clearance shall likewise be dutiable according to this number.

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		Pesos.
182.	Fine wood for cabinet-makers, in boards, deals, trunks, or logs ..... 100 kilos..	0.11
183.	Fine wood for cabinet-makers, sawn or in veneers . do	.90
184.	Coopers' wares, fitted together or not ..... do	*2.

GROUP 2.—*Furniture and wooden manufactures.* (a)

185.	Ordinary wood manufactured into any kind of article, turned or not, painted or varnished, and moldings carved and varnished, or prepared for gilding, also furniture of bent wood, even if painted and varnished ..... 100 kilos..	*2.
186.	Fine wood manufactured into furniture, and other wares, turned, carved, polished, or varnished, and the same wares of common wood veneered with fine wood; furniture covered with stuffs, except with silk or leather, and gilt moldings ..... 100 kilos..	*6.
187.	The same articles, gilt, inlaid or veneered with mother-of-pearl or other fine materials, and ornamented with metal, and furniture covered with stuffs of silk or with leather ..... 100 kilos..	*10.

GROUP 3.—*Various.*

188.	Charcoal, fire-wood, and other vegetable combustibles ..... 100 kilos..	.10
189.	Cork ..... do	.18
190.	Wooden hoops and trellis for fencing ..... do	*.20
191.	Rushes, esparto, vegetable hair, cane, osiers, fine straw, palm, and other analogous materials, unmanufactured ..... 100 kilos	.05
192.	The same materials, manufactured ..... do	*6.05

CLASS X.

GROUP 1.—*Animals, skins, and animal products employed in industry.*

193.	Horses ..... each..	20.
194.	Mules, asses, and cattle ..... do...	10.
195.	Pigs ..... do...	2.70
196.	Sheep, goats, and animals not otherwise mentioned ..... each..	*.50

*Add surtax of 20 per cent on duty.

(a) Marble slabs for furniture will be taxed according to No. 25 of the tariff if they are presented separate from the objects to which they belong.

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			Pesos.
	GROUP 2.—*Skins and leather.*		
197.	Skins and hides, untanned	100 kilos..	1.20
198.	Varnished leather and calfskins, tanned or curried	kilo..	.64
199.	Other hides, tanned or curried, including sole leather	kilo..	.24
200.	Leather belting for machinery	do...	.20
201.	Peltries for clothing and trimming, in their natural state or prepared	kilo..	.25
202.	Peltries in made-up articles	do...	1.80
203.	Gloves of leather	do...	5.
204.	A. Boots of all kinds, of leather or tissue	pair..	*.40
	B. Shoes of all kinds	do...	*.26
	C. Slippers and pumps, also common shoes generally worn by the Chinese	pair..	*.10
	D. Boots and shoes of all kinds for children, shall pay one-half of the above duties, according to classification.*		
205.	Saddlers' and harness-makers' wares. (*a*)	kilo..	*.75
206.	Other articles of leather, or lined with the same	do...	1.
	GROUP 3.—*Feathers.*		
207.	Feathers for ornament, in their natural state or manufactured	kilo..	3.
	Other feathers and feather dusters	do...	.40
	GROUP 4.—*Other Animal Remains.*		
208.	Animal fats	100 kilos..	*.20
209.	Animal manures of all kinds	do....	.01
210.	Intestines	kilo..	.04
211.	Other animal remains not mentioned, not manufactured	100 kilos..	.10
	CLASS XI.—INSTRUMENTS, MACHINERY, AND APPARATUS EMPLOYED IN AGRICULTURE, INDUSTRY, AND LOCOMOTION.		
	GROUP 1.—*Musical instruments, clocks, and watches.*		
212.	Pianos (*b*)	each..	25
213.	Harmoniums and cabinet organs	do...	4.

*Add surtax of 20 per cent on duty.

(a) Saddlers' and harness-makers' wares comprise such articles as harness, saddles, bridles, gear of horses, mules, carriages, etc., all sorts of stable trappings, articles for traveling, such as bags, portmanteaus, trunks, hat boxes, and other articles made of leather or lined with leather or skin.

(b) Strung frames for pianos shall pay as pianos, though they be not imported with all the pieces constituting that instrument.

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		Pesos.
214.	Gold watches.....each..	4.
215.	Watches of silver or other metals.....do...	2.
216.	Common clocks with weights, and alarm clocks(*a*) do...	1.
217.	Works for wall clocks, or mantelpiece clocks, finished, with or without cases, and chronometers (*b*)...each .	1.12

GROUP 2.—*Apparatus and machines.*

218.	Weighing machines.....100 kilos..	5.50
219.	Agricultural machines (*c*).....do....	.20
220.	Motors.....do....	.50
221.	Machines of copper and its alloys, for industrial purposes, and detatched parts of the same metals(*d*) [illegible].....100 kilos..	5.40
	Machines and detached parts (*e*) of other materials, for industrial purposes.....100 kilos..	1.80

(a) By alarm clocks shall be understood those fitted with an alarm bell and not running longer than 48 hours, whether they have the same mechanism for striking both the hours and the alarm, or separate mechanisms for each.

(b) Cases, stands, glass shades, and other accessories will be dutiable as manufactured articles, according to their component material.

Clockworks for wall or table clocks, unfinished, and brass pieces for the same, will be taxed according to No. 49 of the tariff. Unfinished pieces are those which are only roughly filed, which have no escapements, the dial of hands of which are not adjusted; and the last wheel of which is not crenated. When clockworks are imported within cases, on stands, etc., and the importer does not wish to separate them for their examination, the works and the dial will be reckoned as weighing 1 kilogram and the rest will pay as stated above.

(c) These machines are those employed by farmers and agriculturists for preparing the ground and gathering the crops, as also those employed in order to clean the crops and improve them without essentially changing their nature.

(d) Machines, and separate pieces of the same, of copper and its alloys, or in combination with other materials, shall also be taxed under this heading, provided the above metals predominate in weight.

(e) It will be necessary to prove to what manufacture or to what industry woolen hose and filters are destined for them to be assessed in this number. For the definition of parts of machinery, the following rules will be observed:

First. A separate piece of a machine is understood to be any object which is not expressly specified by name under some heading of the tariff, and which by its shape, and by the manner in which it is presented for clearance in the custom-house, though not completely finished, may be considered as exclusively destined for a machine and can have no other application. If it be imported completely finished it must pay under one of the headings of the tariff referring to machinery.

Second. The importer of detached parts of machinery may, should he

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			Pesos.
	GROUP 3.—*Carriages.*		
222.	Coaches and berlins of four seats, with or without hoods; new, used, or repaired	each..	50.
223.	Berlins of two seats, with or without folding seats, with or without hoods; omnibuses with more than fifteen seats; new, used, or repaired	each..	25.
224.	Carriages not enumerated in the above headings	do...	12.50
225.	Passenger carriages for railways and tramways, and finished wooden parts for same	100 kilos..	7.50
226.	All other railway carriages, and finished wooden parts for same	100 kilos..	2.17
	Carts and handcarts	do....	2.
	CLASS XII.—ALIMENTARY SUBSTANCES.		
	GROUP 1.—*Meat and fish.*		
227.	Live and dead poultry and small game	pair...	.05
228.	Meat, salted, and jerked beef	kilo...	.08
229.	Pork and lard, including bacon	do....	.15
230.	Other kinds of meat	do....	.09
231.	Butter	do....	.20
232.	Salt cod and stockfish	do....	.04
233.	Fresh fish, or with the salt indispensable for its preservation	kilo...	.01
234.	Fish, salted, smoked, and pickled	do....	.06
235.	Shellfish	do....	.05
	GROUP 2.—*Grain and vegetables.*		
236.	Rice, husked or not	100 kilos..	.75
237.	Wheat	do....	.60
238.	Wheat flour (*a*)	do....	2.10

deem it convenient, request, when making the clearing, that the duty be levied on the component material instead of paying the duty stipulated for machines.

Third. Tubes, bars, axles, screws, bolts, sheets, plates, boiler bottoms, wire, and other articles expressly taxed in the tariff, must pay duty accordingly, though they be destined for machinery.

Fourth. Tools, instruments, and utensils employed in the arts and industries cannot be considered parts of machinery as far as the customs tariff is concerned, and must pay duty according to the materials of which they are composed.

(a) To ascertain whether products presented for clearance are flour or groats, a sample thereof shall be placed in sieve No. 80 (silk tissue with 80 openings to a French square inch). If the product passes through this sieve it shall be considered as flour; if not, as groats.

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			Pesos.
239.	Other cereals	.100 kilos..	.50
240.	Flour of same	do....	1.
241.	Pulse	kilo...	.02
	GROUP 3.—*Garden produce and fruits.*		
242.	Garden produce	kilo...	.02
243.	Fruits	do....	.04
	GROUP 4.—*Colonial products.*		
244.	A Sugar, raw	kilo..	0.02
	B Sugar, refined	do...	.10
245.	Cocoa, of all kinds and origin	do...	.12
246.	Coffee, of all kinds and origin	do...	.10
247.	Cinnamon, of all kinds and origin	do...	.12
248.	Cloves	do...	.14
249.	Pepper	do...	.07
250.	Tea, of all kinds and origin	do...	.20
	GROUP 5.—*Oils and beverages.*		
251.	Olive oil	kilo..	.12
252.	Common brandy of vinic alcohol	liter..	.09
253.	A Brandy, flavored with aniseed, composed brandies and liquors of vinic alcohol	liter..	.20
	B Common brandy, flavored with aniseed, composed brandies and liqueurs not exclusively made of vinic alcohol, i. e., those known as industrial	liter..	.36
254.	Beer and cider in wood, 5.50 per hectoliter; in bottles, 7.75 per hectoliter.		
255.	Wines, sparkling	liter..	.25
256.	Wines, other	.do...	.12
	GROUP 6.—*Seeds and forage.*		
257.	Seeds not mentioned and carob beans	100 kilos..	.32
258.	Forage and bran	do....	.10
	GROUP 7.—*Various.*		
259.	Alimentary preserves, pork-butchers' produce, mustard and sauces	kilo..	.20
260.	Chocolate	do...	.20
261.	Sweetmeats	do...	.20
262.	Eggs	.hundred..	.25
263.	Pastes for soups, alimentary feculæ, bread and unsweetened biscuit	kilo..	.04
264.	Cheese	do....	.15

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		Pesos.
265.	Honey and molasses(*a*) ..... kilo..	.01

CLASS XIII.—VARIOUS.

266.	Ornaments of every kind, not mentioned in the following numbers, other than those of gold or silver. kilo..	3.
267.	Amber, horn, jet, whalebone, bone, tortoise shell, coral, meerschaum, ivory, mother-of-pearl and paste, in the rough or cut, even in strips or sheets ..... kilo..	.01
268.	Amber, jet, tortoise shell, coral, ivory, mother-of-pearl and aventurine, manufactured in ornaments of all kinds ..... kilo..	5.
269.	Horn, whalebone, meerchaum, bone and paste in imitation of the substances last above specified, manufactured ..... kilo..	.50
270.	Walking sticks and sticks for umbrellas and parasols (*b*) ..... hundred..	5.
271.	Buttons of all sorts, except those of gold or silver. kilo..	1.
272.	Cartridges, without projectiles or bullets, for firearms, the importation of which is permitted ..... kilo..	0.11
273.	Cartridges, with projectiles or bullets, for the same firearms ..... kilo..	.15
274.	Percussion caps for firearms ..... do. .	.12
275.	Cases of fine woods, leather, and those lined with silk, and other of similar kind, with or without fittings for writing, sewing, and toilet purposes, or to contain perfumery, liquids or comestibles ..... kilo .	1.50
276.	The same of common woods, cardboard, wicker, and other of similar kind, with or without fittings for the aforesaid purposes ..... kilo..	.60
277.	India rubber and gutta-percha, unmanufactured ..... 100 kilos..	.60
278.	India rubber, in sheets and tubes ..... kilo..	.15
279.	India rubber, in threads ..... do...	.10
280.	India rubber, manufactured in any shape or into any kind of article ..... kilo..	.44
281.	Oilcloths and tarpaulin, for floors and packing purposes ..... kilo..	.07

(a) Honey and treacle, which is the viscous residue of crystallized sugar, of a reddish-brown color more or less intense and of a sweet but somewhat bitter taste, will also be appraised by this article. It weighs from 1,374 to 1,427 grams per liter, and at 15° C registers from 40 to 44° Baumé.

(b) Sword sticks shall pay the duty fixed for the swords they contain, and shall, in addition, pay as walking sticks.

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			Pesos.
282.	Oilcloths and tarpaulin, of other classes	kilo..	.16
283.	Toys and games, except those of tortoise shell, ivory, mother-of-pearl, gold, or silver	kilo..	.22
284.	Wicks for lamps and candles	do...	.12
285.	Silk umbrellas and parasols	each..	.60
286.	Umbrellas and parasols covered with other stuffs	do...	.28
287.	Trimmings of silk (*a*)	kilo..	2.80
288.	Trimmings of wool (*b*)	do...	1.40
289.	Trimmings of all other kinds	do...	.80
290.	Oil paintings	each..	.20
291.	Straw hats and bonnets	do...	.32
292.	Other sorts of hats and bonnets, trimmed and finished (*c*)	each..	.40
293.	Hats, not trimmed, and bonnets	do...	.20
294.	Hats and bonnets, of all kinds and of any material, with milliners' work	each..	1.50
295.	Elastic tissues with admixture of other materials (*d*)	kilo..	.80
296.	Opium prepared for smoking, and all other forms and preparations of opium	do...	2.80

EXPORT DUES.

On the products of the Philippine Islands, when exported therefrom there shall be levied and collected an export tax as follows:

			Pesos.
297.	Abaca, raw or wrought hemp	100 kilos gross..	0.75
298.	Indigo	do.....	·50
299.	Indigo employed for dyeing ("tintarrón")	do.....	.05
300.	Rice	do.....	2.
301.	Sugar	do.....	.10
302.	Cocoanuts, fresh and dried (copra)	do.....	.10
303.	Tobacco, manufactured, of all kinds and of whatever origin	100 kilos gross..	3.

(a) Trimmings which contain more than 40 per cent of silk of their total weight shall pay duty as silk trimmings.

(b) Trimmings which contain more than 40 per cent of wool, or of wool and silk, of their total weight shall pay as woolen trimmings.

(c) Felt hats shall be considered as trimmed when they have more work than what is indispensable to shape the crown.

(d) All tissues covered on one or both sides with india rubber, also those with interior lining of this material, are comprised in this number.

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		Pesos.
304.	Tobacco, raw, grown in the provinces of Cagayan, Isabela, and New Biscay (Luzón Islands) 100 kilos gross	3.
305.	Tobacco, raw, grown in the Visayas and Mindanao Islands ..... 100 kilos gross..	2.
306.	Tobacco, raw, grown in other provinces of the archipelago ..... 100 kilos gross..	1.50

307. When necessary to prove the place of production of raw tobacco, the customs officers shall require the delivery of certificates of origin.

308. The consumption tax established by Spanish decree, dated August 24, 1896, published in the Official Gazette of Manila, No. 228, August 27, 1896, is continued and will be collected on the following merchandise from foreign ports:

		Pesos.
309.	Spirituous liquors of all classes, packed in wood or demijohns ..... liter..	.20
310.	In bottles or flasks ..... do...	.30
311.	Beer and cider of all kinds ..... do...	.10
312.	Vegetables, dried or fresh ..... kilo..	.02
313.	Flour ..... 100 kilos..	.50
314.	Common salt ..... do....	1.00
315.	Petroleum, and all other mineral oils ..... do....	1.00

The duty, percentum of duty, surtax, consumption, tonnage tax, wharf and warehouse charges, and all other charges herein provided for, shall be collected in uniform manner regardless of the country of the origin or exportation of merchandise to Philippine ports in the possession of the United States, and all decrees and orders to the contrary are hereby rescinded.

ARTICLES FREE OF DUTY.

The following articles shall pay no duty on their importation into the Philippine Islands:

316. Mineral waters.

317. Trees, shoots and plants, also moss in a natural or fresh state.

318. Lime (oxide of calcium).

319. Copper, gold and silver ores.

320. Samples of felt, painted paper and tissues; when they comply with the following conditions:

When they do not exceed 40 centimeters in length, measured in the warp or length of the piece, even when such samples have the

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entire width of the piece. The width shall be determined, for tissues, by the list, and for felts and painted paper by the narrow border which has not passed through the press.

Samples not having these indications will only be admitted free of duty when they do not exceed 40 centimeters in any dimension.

In order to avoid abuses the samples declared for free entry must have cuts at every 20 centimeters of their width, so as to render them unfit for any other purpose.

321. Samples of trimmings in small pieces, of no commercial value or possible application.

322. Gold, silver and platinum in broken-up jewelry or table services, bars, sheets, coins, pieces, dust and scrap.

323. Gold, silver and platinum in articles manufactured and stamped in the Philippine Islands.

324. Gypsum (sulphate of lime).

ARTICLES FREE OF DUTY, SUBJECT TO THE FOLLOWING CONDITIONS.

325. Wearing apparel, toilet objects and articles for personal use, bed and table linen, books, portable tools and instruments, theatrical costumes, jewels and table services bearing evident signs of having been used, imported by travelers in their luggage in quantities proportionate to their class, profession and position.

When travelers do not bring their baggage with them the clearing of the same may be made by the conductor or persons authorized for the purpose, provided they prove, to the satisfaction of the administration, that the effects are destined for private use.

Works of fine art acquired by the Government, academies, or other official corporations, and destined for museums, galleries, or art schools, when due proof is given as to their destination.

Archæological and numismatical objects for public museums, academies and scientific and artistic corporations, on proof of their destination. (*a*)

Specimens and collections of minerology, botany, and zoology, and small models for public museums, public schools, academies, and scientific and artistic corporations, on proof ot their destination.

(a) Reproduction shall be classed as artistic works when only one copy of each original is imported and when intended for any of the above-mentioned official corporations, on condition that these reproductions are cast in gypsum or bronze. Copies imported by merchants or private persons shall not enjoy this exemption, as the free entry is only granted on proof that the copies are intended for public establishments.

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If the regulations in each case are not complied with, or if the examination be not entirely satisfactory, the exemption will be annulled and the duties stipulated in the tariff will be collected.

ARTICLES FREE OF DUTY, SUBJECT TO THE FORMALITIES DETERMINED FOR EACH CASE BY THE CUSTOMS REGULATIONS.

326. Casks, sacks, and large recipients of metal, imported with goods dutiable separately from such recipients and when they are to be exported.

327. Carriages, trained animals, portable theatres, panoramas, wax figures and other similar objects for public entertainment, imported temporarily.

328. Furniture of persons coming to settle in the Philippine Islands, which has been in use by them.

329. Foreign articles destined to exhibitions held in the Philippine Islands.

330. Submarine telegraph cables.

331. Pumps intended for the salvage of vessels.

332, Parts of machinery, pieces of metal, and wood imported for the repair of foreign vessels which have entered ports of the Philippine Islands through stress of weather.

GOODS NOT SPECIALLY CLASSED IN THE TARIFF.

333. Yarns composed of two or more textile materials shall pay the duty assessed on the material paying the higher duty.

The warp of tissues is to be considered as the totality of the threads which lie in the longitudinal sense, whether they form the foundation of the same or whether they may have been added in order to form patterns or to give more body to the stuff, even though such threads may be cut or show a want of continuity. The weft shall be considered the totality of the threads which cross the warp of the tissue and combine the same conditions of helping to form patterns or add to the body of the stuff

334. Tissues with the warp of cotton and the weft of another vegetable material, or vice versa, shall pay in accordance with the numbers of group 3 of class 5 to which they correspond, according to their nature.

Tissues which have the weft entirely made up of cotton and the warp entirely of wool or of wool and cotton, whatever the proportion of the mixture may be, shall be considered as woolen tissues mixed with cotton.

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Tissues composed of two materials shall be taxed as follows:

a. Tissues composed of vegetable fibres and those of wool or hair, the weft or warp of which is mixed with silk or floss-silk threads, shall not be considered as tissues mixed with silk when the weight of this material does not exceed 5 per cent of the total weight of the tissue.

b. Tissues, the warp or weft of which is composed of threads of vegetable fibres and silk, or of threads of wool, hair, and silk, shall be taxed as tissues of vegetable fibres or of wool or of hair when the weight of the silk on both sides of the stuff does not exceed 5 per cent of the total weight of the tissue. If the silk threads surpass 5 per cent but do not exceed 10 per cent the tissues shall be taxed as silk tissues mixed, according to numbers 173 to 175, inclusive, of the tariff; if they exceed 10 per cent they shall be taxed according to numbers 168 to 172, inclusive, according to the class and nature of the tissue.

c. Tissues the warp of which is composed of silk and the weft of cotton or other vegetable fibres mixed with silk, and those of which the warp is of silk and the weft of wool or hair mixed with silk, shall always be classed as pure silk tissues, and the numbers relating to such tissues shall be applied according to their class and nature, whatever be the proportion of silk in the weft. The same rule shall be observed when the weft is entirely composed of silk and the warp of mixed materials.

Tissues composed of threads of three different materials shall pay as follows:

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Warp or weft.	Weft or warp.	Will be considered as—
Cotton threads.....	Flax or hemp threads and those of other vegetable fibers.	Tissues of flax or hemp.
Threads of vegetable fibre..	Threads of vegetable fibers and those of wool or hair.	Tissues of vegetable fibers mixed with wool.
Do.....	Threads of vegetable fibers and silk.	Tissues of vegetable fibers mixed with silk.
Do.....	Threads of wool and silk	do.
Threads of wool or hair.....	Threads of two or more vegetable fibers.	Tissues of vegetable fibers mixed with wool.
Do.....	Threads of vegetable fibers, wool or hair.	Tissues of wool.
Do.....	Threads of vegetable fibers and silk.	Tissues of wool mixed with silk.
Threads of silk.....	Threads of different vegetable fibers.	Tissues of vegetable fibers mixed with silk.
Threads of silk.....	Threads of vegetable fibres, and wool or hair.	Tissues of silk mixed with wool.
Threads of cotton, flax or hemp.....	Threads of flax, hemp, or other vegetable materials.	Tissues of hemp or flax.
Threads of vegetable fibers, and wool or hair.....	Threads of vegetable fibrers and silk.	Tissues of wool mixed with silk.
Do.....	Threads of vegetable fibers, wool and silk.	do.
Threads of vegetabte fibres wool, and silk.....	...do.....	Tissues of silk.
Threads of cotton and floss silk.....	Threads of wool and floss silk	Tissues of floss silk.
Threads of wool.....	Threads of wool, cotton, and silk.	Tissues of silk mixed with wool.

When the highest taxed thread, whether weft or warp, entering in tissues composed of three or more different materials does not exceed by 10 per cent the total weight of the tissue, such thread shall not be considered in the payment of duties, and the duty on tissues mixed with other materials shall be applied.

335. Tulles shall pay the duty on the material forming the ground, and should this be mixed, the duty of the predominant material.

336. Shawls with fringes shall pay, including the weight of fringes, according to the class of the tissue of which they are made.

Tissues embroidered by hand or machine, not in a loom, and those mixed with fine or imitation metals, whether embroidered or not, shall pay the duty corresponding to their class, with a surtax of 50 per cent.

337. Ready-made clothing, including body linen, whether completely finished or only stitched or seamed, and knitted tissues, fes-

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tooned, shall pay on their total weight the duties fixed for the material of which they may be composed in their exterior part, with a surtax of 50 per cent.

338. Articles of clothing made of knitted tissues are exempt from the above-mentioned additional duty, and will pay duty according to the respective tariff number without any increase, on condition, however, that they have not been cut from the piece and have not passed through the hands of tailors or milliners. In the latter case they will be subject to the additional duty levied on ready-made clothing and linen articles.

339. Wreckage of foreign vessels lost on the coasts of the Philippine Islands shall pay 8 per cent ad valorem on their selling price at public auction. This sale shall be effected conformably to the formalities prescribed by the ordinances.

340. Floating docks, whatever their power, size or construction, shall pay a duty of 6,250 pesos.

341. The duty on articles composed of two or more materials shall be levied according to the following rules:

a. In cases not provided for in the tariff, and when the value of the article is determined by the exterior material, the classification shall be made according to the corresponding number of this material.

b. Articles which, by their nature and application, are composed of two different materials (for instance, tools of iron), shall be taxed according to the material predominating in weight.

c. When the mixture of different materials has been made in order to evade the payment of the duties on any article, as, for instance, a mixture of flour and bran, of earth and a soluble chemical product, the duty of the material paying the highest duty shall be levied.

PACKAGES AND RECIPIENTS.

342. By exterior package is understood that which is visible when the package is unopened. All the others contained therein are considered to be interior packages.

The following articles shall pay on the gross weight when they are contained in a single package:

Oils and greases; meat, fish, and intestines when imported in brine; scales and machinery; chemical products and drugs; also all other articles enumerated in Nos. 26, 28, 31, 36, 76, 85, 86, 182, 188, 191, 201, 209, and 211, tariff schedules.

343. Should any of the articles mentioned in the preceding paragraph be imported in two or more packages, or in packets con-

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tained in the exterior package, only the weight of the interior packages or packets shall be included in the weight of the goods.

All other goods, including buttons and haberdashery, packed in pasteboard boxes, shall pay duty on paper wrappings, ribbons, packets, or interior packages, provided, always, that they are not fancy boxes, etc., assessed separately.

344. Boxes and cases in general, paper wrappings or cardboard for shirt fronts, and paper used for wrapping up shawls of Chinese silk, the exterior covering as well as the paper placed between the folds, and the fine gold foil, shall be taxed separately under their proper class.

345. Percussion caps for firearms, hooks and eyes, pins, eyelet holes of metal, detached buttons, steel pens, games and toys, instruments of science and art, and other similar objects, shall pay with the weight of the interior cases or boxes containing them, and in which they are generally retailed.

346. Vessels containing alkaloids and their salts, brandy, liqueurs, beer, cider, and wines shall be assessed separately, according to their respective materials.

347. The rollers, boards, and pieces of cardboard around which fabrics are wrapped, including wire gauze, oilcloth. trimmings, ribbons, etc., as well as the cardboard bobbins on which yarn is wound, shall be deducted from the dutiable weight of such articles.

348. Articles contained in double sacks, or in a sack and another distinct covering, shall be assessed with that immediately covering the goods. Tea shall be taxed with all the interior packages.

349. Casks, barrels, and large metal receptacles shall pay duty according to their class, except when they contain goods which pay on the gross weight.

350. Sacks and packing cloth sewn in shape of sacks, serving as packages, shall pay 2 centimes of a peso each, except when they contain goods which pay on the gross weight.

351. When goods subject to duty on the gross weight, and articles paying on the net weight, are contained in one and the same exterior package, the gross weight shall be proportionately reduced.

352. When packages of goods are subject to a higher duty than the goods themselves, being other than those generally employed or when they can be used for another purpose, they shall be taxed at the rate corresponding to their class.

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TARE ALLOWANCE.

353. The following percentage shall be deducted, as tare, from the gross weight of the goods mentioned below:

	Per cent.
Steel, in cases	10
Cinnamon, in boxes	20
Cinnamon, in bags	8
Phosphorus, in tin boxes	30
Phosphorus, in tin boxes inclosed in wooden boxes	50
Garancine, in casks	20
Yarns, in bales	3
Tin plate, in cases	10
Faience, porcelain and fine earthenware, in cases or casks	30
Faience, porcelain and fine earthenware, in crates	16
Glass and crystal, hollow or flat, silvered or not, in cases or casks	40
Glass and crystal and common thin window glass, in a single box	20

354. Glass and crystal contained in crates are not subject to the above tare. By crate is meant a box made of boards, such boards being separated one from the other in such manner that the open spaces between them are equal to, or larger than, the boards themselves.

355. The above-mentioned tares shall be deducted even when the packages contain other goods not subject to the legal tare, provided, however, that such goods do not exceed 50 per cent of the gross weight. When they exceed this limit the provisions of this disposition shall not be applied, and the packages shall be taxed according to their class.

Special tare allowance.

	Per cent.
Cotton and flax thread on wooden spools: For the spools only	30
Silk and floss-silk thread on wooden spools: For the spools only	45
Trimmings, etc.: For the interiors of wood, paste or similar materials, except those of textile materials (of the net and exclusive weight of the articles)	10
Perfumery, in flasks, pots and small boxes, for retail sale: For all the interior packages and recipients	25

356. Soaps, essences for liqueurs and perfumery not imported in the form above mentioned shall pay with interior packages and receptacles.

Whenever duties are assessed according to weight, a proper

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allowance shall be made for the weight of the outside case, cask, or other package containing the goods, unless otherwise provided for; and duties shall be assessed upon the weight or quantity of the contents as actually found on arrival, but no allowance shall be made for damage occurring on the voyage, except in case of marine disaster.

REIMPORTATION OF NATIONAL PRODUCTS.

357. Goods, fruits, and articles of the Philippine Islands exported abroad and reimported, owing to their not having been sold at the place of destination, shall be exempt from the payment of duty provided, always, that they are inclosed in the same packages and bear the same marks, and that they are accompanied by certificates of the consular officer, or, should such functionary not exist, of the local authority, attesting that the goods, produce, or effects of the country are reimported for the above-stated reason.

358. Abaca, raw, is exempt from the production of the aforesaid certificate. The following articles may likewise be imported free of duty:

359. Paintings which are works of art, and have been exported with a custom-house certificate, provided that on their return the number of that document is stated or its duplicate produced for comparison with the original.

360. Books, when, on their exportation, the number of the copies, the title of the work, and the name of the editor have been stated in the export certificate.

361. Copper coins returned from foreign countries, if, on examination, it is seen that they have been coined legitimately.

362. Articles returned from foreign exhibitions.

363. Articles of the Philippine Islands returned from foreign countries, the entry of which was prohibited in the place of destination.

ARTICLES PROHIBITED.

364. Arms of war, projectiles, and their ammunition, except with special consent of the military authorities.

365. Paintings, figures, or any other objects offensive to morality.

MISCELLANEOUS PROVISIONS.

366. Exemptions and reductions shall in no case be granted in favor of any industry, public establishment, corporation, society, order, or person, whatever their character, except as provided for herein.

367. Articles purchased with the funds of the Government of

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the United States, for its use, and material of all kinds intended for works executed by the provisional administrations, and not by contract, shall be exempt from duty.

368. The metrical system of weights and measures in use by the Spanish Government will be continued. The kilogram is equivalent to 2.2046 pounds.

369. The monetary unit of the Philippines is the silver peso of the mint.

370. The current money in circulation in the Philippines shall be received for duties, taxes and other exactions, in the manner and upon the same basis of valuation theretofore prevailing as that in use prior to the military and naval occupation.

371. Official stamps shall be used as heretofore on all custom-house papers, as per official schedule:

	Pesos.
On the entrance of a vessel from a foreign port the stamps shall represent	1.
On the clearance of a vessel to a foreign port	2.
On bill of health	1.
Transfer of a vessel to American registry	10.

372. The foregoing schedules and provisions, based upon the tariff and taxing laws heretofore in operation in the Phillppine Islands, including such other taxes and exactions heretofore collected, as in the discretionary judgment of the commanding general shall be considered proper and necessary, shall be and remain in force until duly modified, suspended or revoked.

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